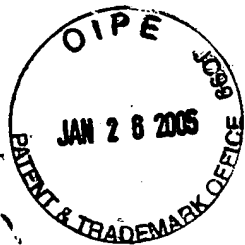


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287/ JRV



PATENT
Customer No. 22,852
Attorney Docket No. 02860.0671

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Hiroki UMEDA et al.) Confirmation No.: 2635
Application No.: 09/819,800) Group Art Unit: 2871
Filed: March 29, 2001) Examiner: Jeanne A. Di Grazio
For: OPTICAL COMPENSATION)
SHEET AND LIQUID CRYSTAL)
DISPLAY)

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

CONFIRMATION COMMUNICATION

In an interview on August 31, 2004, Examiner Di Grazio and Examiner Chowdhury agreed to withdraw a previously issued Notice of Incomplete Response ("Notice") dated July 26, 2004. See, Interview Summary continuation sheet.

Thereafter, in a telephone discussion on January 25, 2005, Applicants confirmed that no response to the Notice was due. Therefore, Applicants hereby confirm in writing that, per the Interview Summary, a response to the Notice is not required by the U.S. Patent and Trademark Office.

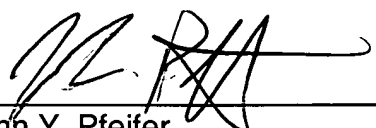
Please grant any extensions of time required to enter this response and charge any additional required fees to our deposit account 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

Dated: January 26, 2005

By: _____


John Y. Pfeifer
Reg. No. 52,120

CERTIFICATE UNDER 37 CFR § 1.10 OF MAILING BY "EXPRESS MAIL"

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January 26, 2005

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I hereby certify that this correspondence is being deposited with the United States Postal Services "Express Mail Post Office to Addressee" service under 37 CFR § 1.10 on the date indicated above and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

By: _____


Theresa M. Vargas